

REPORT DIGEST

ILLINOIS HIGH SCHOOL ASSOCIATION LIMITED SCOPE COMPLIANCE AUDIT FOR THE YEARS ENDED JUNE 30, 1993 AND 1992

INTRODUCTION

We performed a limited scope compliance audit of the Illinois High School Association for the years ended June 30, 1993 and 1992. The Association's financial statements for the same period were audited by KPMG Peat Marwick.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material findings of noncompliance disclosed during our audit tests. The Association is to be commended for its efforts in implementing the prior audit recommendation and resolving compliance issues.

AUDITORS' OPINION ON FINANCIAL STATEMENTS

The auditors expressed an unqualified opinion on the June 30, 1993 and 1992 financial statements of the Illinois High School Association.

WILLIAM G. HOLLAND, Auditor General

WGH:GS:jr

{Expenditures and Activity Measures are summarized on the reverse page.}

SUMMARY OF AUDIT FINDINGS

	<u>This Report</u>	<u>Prior Report</u>
Number of audit findings	0	1
Repeated audit findings	0	0
Prior findings not repeated	1	0

AUDITORS ASSIGNED TO THE PROJECT

The limited scope compliance audit was performed by the Auditor General's staff.

ILLINOIS HIGH SCHOOL ASSOCIATION
LIMITED SCOPE COMPLIANCE AUDIT
For The Two Years Ended June 30, 1993

	FY 1993	FY 1992	FY 1991
●Total Revenues (All Funds)	\$3,449,427	\$2,908,763	\$3,207,705
●Total Expenses (All Funds)	3,240,481	2,938,418	3,178,832
Athletic officials	200,176	156,735	178,224
Athletic tournaments:			
Boys	361,672	303,437	411,442
Girls	177,831	180,458	228,429
Contests	59,207	54,699	50,721
Other	540,661	344,540	389,884
Administrative expenses	1,900,934	1,898,549	1,920,132

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
●Basketball Tournament Revenues			
Boys Class A	\$559,061	\$483,778	\$547,457
Boys Class AA	623,850	478,536	510,881
Girls Class A and AA combined	285,833	263,880	294,582
●Basketball Tournament Expenditures			
Boys Class A	109,352	105,665	104,358
Boys Class AA	125,568	96,296	100,381
Girls Class A and AA combined	60,996	62,817	117,828

AGENCY DIRECTOR(S)
During Audit Period: H. David Fry Currently: H. David Fry